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5 202-353-1857 (v)
202-307-0054 (f)
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7 IN THE UNITED STATES DISTRICT COURT
8 FOR THE EASTERN DISTRICT OF CALIFORNIA

9 UNITED STATES OF AMERICA,)
10) Case No.
Plaintiff,)
11)
v.)
12)
EDWARD T. KENNEDY,)
13)
Defendant.)
14 _____)

15 **COMPLAINT TO NULLIFY AND ENJOIN FALSE LIEN FILINGS**

16 The United States of America, by and through its counsel, complains and alleges as
17 follows:
18

19 **JURISDICTION AND VENUE**

- 20 1. The United States brings this action to obtain a judicial declaration that a document filed
21 by Defendant Edward T. Kennedy with the Office of the Secretary of State for the State
22 of California against the Commissioner of the Internal Revenue Service is null, void, and
23 without legal effect; and to enjoin the Defendant from all future filings of similar
24 documents.
25 2. This Court has jurisdiction pursuant to 28 U.S.C. § 1345 and 26 U.S.C. § 7402.

- 1 3. Venue is proper in the Eastern District of California pursuant to 28 U.S.C. § 1391(b)
2 because the Defendant used the California Secretary of State recording mechanisms to
3 harass a Government official employed by the Internal Revenue Service (the IRS).

4 **PARTIES**

- 5 4. Plaintiff is the United States of America.
6 5. Defendant is Edward T. Kennedy, an individual residing in Reading, Pennsylvania.

7 **DEFENDANT'S FLASE LIEN FILING AGAINST**
8 **THE IRS COMMISSIONER**

- 9 6. On September 1, 2021, Kennedy filed with the Secretary of State of the State of
10 California a document purporting to be a UCC Financing Statement, File
11 #U210080802220 (the False Lien). Ex. 1.
12 7. The False Lien names as debtors Charles Paul Rettig and Hochman, Salkin, Toscher,
13 Perez, P.C.
14 8. Rettig is the current Commissioner of the Internal Revenue; he began his term on
15 November 1, 2018.
16 9. For more than 30 years prior to becoming the IRS Commissioner, Rettig worked with the
17 law firm of Hochman, Salkin, Rettig, Toscher & Perez, P.C., (now Hochman, Salkin,
18 Toscher, Perez, P.C.).
19 10. The False Lien includes Rettig's residential address in Washington, D.C.
20 11. Kennedy mailed a copy of the False Lien to Rettig's residential address in Washington,
21 D.C.
22 12. Rettig is not personally acquainted with Kennedy and has not had any contact or
23 relationship with Kennedy.
24 13. Rettig has not engaged in any contract, security agreement, or personal transaction with
25 Kennedy and does not owe money to Kennedy.

1 14. There is no legitimate reason for Kennedy to impose a lien on Rettig's property.

2 15. Rettig is aware that Kennedy is engaged in a dispute with the Internal Revenue Service,
3 but Rettig has had no involvement in any capacity in that dispute.

4 **DEFENDANT'S FRIVOLOUS AND THREATENING LETTERS**

5 16. Prior to recording the False Lien against Rettig, Kennedy wrote letters to the IRS,
6 Department of the Treasury officials, the United States Tax Court, and the IRS Revenue
7 Officer assigned to collect Kennedy's outstanding tax liabilities. In his letters Kennedy
8 made frivolous arguments and threats.

9 17. On March 17, 2021, in response to statutory notices IRS issued to Kennedy concerning
10 his outstanding tax liabilities for 2001, 2007, 2009, 2010, 2013, 2014, 2015, and 2016,
11 Kennedy wrote to Rettig, and other government officials, advancing frivolous arguments
12 against IRS collection. Ex. 2.

13 18. On March 28, 2021, Kennedy wrote to the United States Tax Court, making frivolous
14 allegations that he is not a United States citizen and providing "notice" to court officers
15 and employees of liability for acts against Kennedy. Ex. 3.

16 19. IRS Revenue Office Bruce Kreutzer is assigned to collect Kennedy's outstanding tax
17 liabilities. On May 3, 2021, pursuant to 26 U.S.C. §§ 6321-23, Kreutzer filed a Notice of
18 Federal Tax Lien naming Kennedy at the Schuylkill County Prothonotary, in Pottsville,
19 Pennsylvania.

20 20. On May 26, 2021 and then again on August 18, 2021, Kennedy sent letters to Kreutzer's
21 residential address. Ex. 4 and 5.

22 21. In those letters, Kennedy falsely alleges that Kreutzer owes Kennedy tens of millions of
23 dollars for alleged violations of law. Kennedy also demands that the Notice of Federal
24 Tax Lien be removed and states "Commercial Liens Forthcoming vs BRUCE
25 KREUTZER."

1 22. Kreutzer is not personally acquainted with Kennedy and has not had any contact or
2 relationship with Kennedy outside of his duties as an IRS Revenue Officer.

3 23. Kreutzer has not engaged in any personal transaction with Kennedy and does not owe
4 money to Kennedy.

5 24. Kreutzer is concerned and distressed that Kennedy will file false documents that will
6 negatively impact Kreutzer's ability to purchase a home or obtain credit, or that will
7 disclose Kreutzer's personal information (such as the social security number or the
8 residence address).

9 **CLAIM FOR RELIEF:**
10 **ORDER NULLIFYING AND ENJOINING FALSE LIEN FILINGS**

11 25. Kennedy filed the False Lien and sent it to Rettig's personal residence in retaliation for
12 the acts performed by officers and employees of the United States as part of their official
13 duties, under their authority as officers, or under the direction of officers of the United
14 States.

15 26. The False Lien is specifically designed to interfere with the enforcement of the laws of
16 the United States pertaining to the internal revenue, and to molest, interrupt, hinder,
17 intimidate, or impede employees or officers of the United States in performance of their
18 duties.

19 27. The False Lien is without any legal basis whatsoever and is designed to harass Federal
20 officers and employees in their personal lives for the performance of their official duties.

21 28. The False Lien imposes an immediate injury upon the United States by impeding,
22 obstructing, and impairing the execution of the official duties of its employees or officers.

23 29. Kennedy's threats to file other liens are similarly intended to interfere with the
24 enforcement of the laws of the United States, to molest, interrupt, hinder, intimidate, or
25

impede employees or officers of the United States in performance of their duties, and to harass Federal officers and employees in their personal lives.

30. Kennedy's filing the False Lien and Kennedy's threats to file other liens cause an immediate and irreparable injury upon the United States and upon its officers and employees individually.

31. The public interest will be served by an order declaring the False Lien filing is null and void, and permanently enjoining Kennedy from filing, or attempting to file, any document or instrument, which (1) purports to create a nonconsensual lien against the property of any federal officer or employee, or which (2) contains any personal information (such as the social security number or the residence address) of any federal officer or employee.

PRAYER FOR RELIEF

WHEREFORE, the plaintiff, the United States of America, respectfully prays as follows:

A. That the Court determine, adjudge and declare the UCC Financing Statement File #U210080802220 is null, void, and of no legal effect and that the record of this filing be expunged and removed from the public record;

B. That the Court grant leave to file any order or judgment obtained in the present case with the California Secretary of State and in the public records of any other jurisdiction where documents identical or similar to the False Lien may have been filed by Kennedy;

C. That the Court permanently enjoin Kennedy, his agents, employees, and all others in active concert or participation with him from filing, or attempting to file, any document or instrument, which (1) purports to create a nonconsensual lien against the property of any federal officer or employee, or which (2) contains any personal information (such as the social security number or the residence address) of any federal officer or employee;

1 D. That the Court grant such other and further relief as the Court deems to be just and
2 proper.

3 Dated: October 22, 2021.
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5 DAVID A. HUBBERT
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7 /s/ Boris Kukso
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